

MIAMI-DADE COUNTY, FLORIDA

**CAPITAL PROJECTS FUNDS
SUPPLEMENTAL COMBINING BALANCE SHEET
SEPTEMBER 30, 2000**

(with comparative totals for September 30, 1999)
(in thousands)

				Total	
	Bond Projects	Impact Fees	Other Capital Projects	September 30,	
				2000	1999
Assets:					
Cash and cash equivalents	\$ 74,852	\$ 38,723	\$ 23,913	\$ 137,488	\$ 132,411
Investments	334,595	87,640	54,128	476,363	502,011
Accounts receivable			1,545	1,545	2,453
Due from other governments			10,211	10,211	10,054
Other current assets	2,193			2,193	2,193
Total assets	\$ 411,640	\$ 126,363	\$ 89,797	\$ 627,800	\$ 649,122
Liabilities and Fund Equity:					
Liabilities:					
Accounts payable and accrued expenditures	\$ 2,097	\$ 168	\$ 4,286	\$ 6,551	\$ 3,630
Retainage payable	797	297	642	1,736	2,184
Due to other funds		2,314	1,627	3,941	6,400
Due to other governments	3,382		515	3,897	2,113
Deferred revenues			419	419	1,490
Assets held in trust		105,107		105,107	104,922
Total liabilities	6,276	107,886	7,489	121,651	120,739
Fund equity:					
Reserve for encumbrances	40,483	15,350	23,068	78,901	78,080
Reserve for accounts receivable			1,521	1,521	1,554
Unreserved fund balance	364,881	3,127	57,719	425,727	448,749
Total fund equity	405,364	18,477	82,308	506,149	528,383
Total liabilities and fund equity	\$ 411,640	\$ 126,363	\$ 89,797	\$ 627,800	\$ 649,122

MIAMI-DADE COUNTY, FLORIDA

**CAPITAL PROJECTS FUNDS
SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND EQUITY**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

(with comparative totals for September 30, 1999)

(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total	
				September 30, 2000	1999
Revenues:					
Local option gas tax			\$ 4,146	\$ 4,146	\$ 4,968
Special tax assessments		\$ 32,113	561	32,674	15,591
Licenses and permits			768	768	
Intergovernmental revenue			21,577	21,577	17,255
Fines and forfeitures			175	175	188
Investment income	\$ 26,036	207	3,865	30,108	24,710
Other		240	25,227	25,467	1,335
Total revenues	26,036	32,560	56,319	114,915	64,047
Expenditures:					
Capital outlay	84,010	24,650	75,239	183,899	90,164
Total expenditures	84,010	24,650	75,239	183,899	90,164
Excess (deficiency) of revenues over expenditures	(57,974)	7,910	(18,920)	(68,984)	(26,117)
Other financing sources (uses):					
Debt proceeds	27,762			27,762	149,735
Operating transfers in	1,310		38,377	39,687	33,104
Operating transfers out	(12,146)	(668)	(7,884)	(20,698)	(25,223)
Total other financing sources (uses)	16,926	(668)	30,493	46,751	157,616
Excess of revenues over expenditures and other financing sources (uses)	(41,048)	7,242	11,573	(22,233)	131,499
Fund equity at beginning of year	446,413	11,235	70,735	528,383	396,884
Fund equity at end of year	\$ 405,365	\$ 18,477	\$ 82,308	\$ 506,150	\$ 528,383